

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION - DETROIT**

In re:

INTERACTIVE HEALTH BENEFITS LLC,
d/b/a ACA Track, LLC,

Debtor.

)
) Case No. 24-43778-mlo
)
) Judge Maria L. Oxholm
)
) Chapter 11
) *Subchapter V*
)

**DEBTOR’S NOTICE OF REDLINE SHOWING MODIFICATIONS
TO PROPOSED ORDER (I) AUTHORIZING DEBTOR TO PAY
CERTAIN PREPETITION TAXES AND RELATED OBLIGATIONS
AND (II) AUTHORIZING BANKS TO HONOR AND PROCESS
CHECKS AND TRANSFERS RELATED TO SUCH PREPETITION
TAXES AND RELATED OBLIGATIONS**

PLEASE TAKE NOTICE that, on April 16, 2024, the Debtor filed its *First Day Motion of Debtor for Entry of an Order (I) Authorizing Debtor to Pay Certain Prepetition Taxes and Related Obligations and (II) Authorizing Banks to Honor and Process Checks and Transfers Relating to Such Prepetition Taxes and Related Obligations* [Docket No. 7] (the “Taxes Motion”).

PLEASE TAKE FURTHER NOTICE that, for the convenience of the Court and all parties-in-interest, the Debtors submits a redline of the proposed *Order (I) Authorizing Debtor to Pay Certain Prepetition Taxes and Related Obligations and (II) Authorizing Banks to Honor and Process Checks and Transfers Relating to Such Prepetition Taxes and Related Obligations*, attached hereto as **Exhibit A**,

showing the changes between the proposed order filed with the Taxes Motion and the modified proposed order.

Dated: April 19, 2024

Respectfully submitted,

/s/ Ashley J. Jericho

MCDONALD HOPKINS PLC

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*Proposed Counsel to the Debtor and Debtor
in Possession*

Exhibit A

Redline

**UNITED STATES BANKRUPTCY COURT
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**ORDER (I) AUTHORIZING DEBTOR TO PAY CERTAIN
PREPETITION TAXES AND RELATED OBLIGATIONS AND
(II) AUTHORIZING BANKS TO HONOR AND PROCESS CHECKS
AND TRANSFERS RELATED TO SUCH PREPETITION TAXES_
AND RELATED OBLIGATIONS**

Upon the *First Day Motion of Debtor for Entry of an Order (I) Authorizing Debtor to Pay Certain Prepetition Taxes and Related Obligations and (II) Authorizing Banks to Honor and Process Checks and Transfers Relating to Such Prepetition Taxes and Related Obligations* (the “Motion”)¹ filed by the above-captioned debtor and debtor in possession (the “Debtor”) for entry of an order (this “Order”), (a) authorizing, but not directing, the Debtor to pay, in its discretion, certain prepetition taxes and related obligations and (b) authorizing and directing applicable banks and financial institutions to honor and process checks and transfers related to such prepetition taxes and related obligations, all

¹ Capitalized terms used but not otherwise defined herein shall have the respective meaning ascribed to such terms in the Motion.

as further described in the Motion; and upon consideration of the Covert Declaration and the record of this case; and this Court having found that (i) this Court has jurisdiction over the Debtor, its estate, property of its estate and to consider the Motion and the relief requested therein under 28 U.S.C. §§ 157 and 1334, (ii) this Court may enter a final order consistent with Article III of the United States Constitution, (iii) this is a core proceeding under 28 U.S.C. § 157(b)(2)(A), (iv) venue of this Motion in this District is proper under 28 U.S.C. §§ 1408 and 1409, and (v) no further or other notice of the Motion is required under the circumstances; and this Court having reviewed the Motion and having heard the statements in support of the relief requested in the Motion at a hearing before this Court; and having determined that the legal and factual bases set forth in the Motion and the Covert Declaration establish just cause for the relief granted in this Order; and this Court having found and determined that the relief sought in the Motion is in the best interests of the Debtor's estate, its creditors and other parties in interest; and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. The Motion is GRANTED as set forth herein.
2. Without further order of this Court, the Debtor is authorized, but not directed, to pay prepetition [Franchise](#) Taxes, [Personal Property Taxes](#), [Regulatory](#)

and Licensing Fees, and Other Taxes (collectively referred to herein as “Taxes”)
to the Taxing Authorities in the ordinary course of its business, including, without
limitation, all Taxes subsequently determined upon audit or otherwise to be owed
for periods prior to the Petition Date, ~~subject to an aggregate maximum of~~
~~\$3,000.00~~which are estimated to be \$3,000.00 in the aggregate.

3. The Debtor shall pay no more than 10% in excess of the estimated
amount identified in the immediately preceding paragraph (the “Cap”).

4. Notwithstanding anything to the contrary herein, in the event the
Debtor seeks to pay amounts for prepetition Taxes above the Cap, the Debtor shall
file with this Court, and serve upon (i) the Office of the United States Trustee; and
(ii) those creditors listed on the Debtor’s List of Creditors Holding 20 Largest
Unsecured Claims (cumulatively, the “Notice Parties”), a notice (each, a “Notice”)
specifying the amount over the Cap (the “Overage Amount”) the Debtor is
proposing to pay to a Taxing Authority for prepetition Taxes. The Notice Parties
shall have fourteen (14) calendar days from the date of service to object to a
Notice. Any such objection shall be timely filed with the Court and served upon
the Debtor, Attn: Stephen M. Gross, Esq. and Ashley Jericho, Esq., McDonald
Hopkins PLC, 39533 Woodward Avenue, Suite 318, Bloomfield Hills, Michigan
48304 (sgross@mcdonaldhopkins.com; ajericho@mcdonaldhopkins.com). If an
objection is timely filed and cannot be resolved within seven (7) calendar days

after service of such objection, then the matter shall be scheduled for hearing before this Court. If no timely objection is filed and received, or if all timely objections have been withdrawn or otherwise resolved, then the Debtor shall be authorized to pay the Overage Amount as set forth in the Notice, without the need for a hearing or further order of this Court.

5. ~~3.~~ Nothing in this Order shall be construed as authorizing the Debtor to pay any amounts on account of past-due taxes or to prepay any taxes, except with respect to trust fund taxes that do not constitute property of the Debtor's estate.

6. ~~4.~~ This Order is without prejudice to the rights of the Debtor and its estate to contest the validity, priority or amounts of any Taxes or audit amounts on any grounds it deems appropriate, and any rights of the Debtor and its estate with respect to such matters shall be reserved.

7. ~~5.~~ Notwithstanding the relief granted in this Order and any actions taken pursuant to such relief, nothing in this Order or any payment made pursuant to this Order shall constitute, nor is it intended to constitute: (a) an admission as to the amount of, basis for, or validity of any claim against the Debtor under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtor's or any other party in interest's right to dispute any claim on any grounds; (c) a promise or requirement to pay any claim; (d) an implication or admission

that any particular claim is of a type specified or defined in this Order or the Motion; (e) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) an admission to the validity, priority, enforceability, or perfection of any lien on, security interest in, or encumbrance on property of the Debtor's estate; or (g) a waiver of any claims or causes of action which may exist against any entity under the Bankruptcy Code or any other applicable law.

8. ~~6.~~ The Banks shall be and hereby are authorized and directed to receive, process, honor and pay all checks and fund transfers on account of the Taxes that had not been honored and paid as of the Petition Date, *provided* that sufficient funds are on deposit in the applicable accounts to cover such payments. The Banks are authorized to rely on the representations of the Debtor as to which checks and fund transfers are authorized to be honored and paid pursuant to this Order.

9. ~~7.~~ Bankruptcy Rule 6003(b) has been satisfied because the relief requested in the Motion is necessary to avoid immediate and irreparable harm to the Debtor and its estate.

10. ~~8.~~ Notwithstanding the possible applicability of Bankruptcy Rule 6004(h), the terms and provisions of this Order shall be immediately effective and enforceable upon its entry.

| 11. ~~9.~~ The Debtor is hereby authorized to take all actions it deems
| necessary to effectuate the relief granted in this Order.

| 12. ~~10.~~ This Court shall retain jurisdiction to hear and determine all
| matters arising from or related to the implementation or interpretation of this
Order.

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